



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

#### 0133 Fort Benton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,224,700.90	1,224,700.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,807.19	23,807.19	0.00	0.00	0.00	0.00
22XX Educational Media Services	53,287.74	53,287.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,008.16	168,008.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,395.72	95,395.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,316.90	0.00	64,316.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,045.96	212,045.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,865.97	57,865.97	0.00	0.00	0.00	0.00
31XX Food Services	79,221.28	79,221.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,706.39	3,706.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,414.52	33,414.52	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,042.88	0.00	0.00	0.00	8,042.88	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	28,567.52	0.00	0.00	28,567.52	0.00	0.00
<b>Totals</b>	2,052,381.13	1,951,453.83	64,316.90	28,567.52	8,042.88	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,052,381.13					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**08 Chouteau 0307 Fort Benton Public Schls**

### 0134 Fort Benton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	655,804.34	655,804.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	67,319.62	67,319.62	0.00	0.00	0.00	0.00
22XX Educational Media Services	20,520.05	20,520.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,623.59	141,623.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,403.83	105,403.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,322.53	40,108.23	80,214.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,479.65	171,479.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	491,079.20	325,329.20	0.00	165,750.00	0.00	0.00
34XX Extracurricular - Activities	51,113.68	51,113.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,199.08	106,199.08	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,502.14	0.00	0.00	0.00	5,502.14	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	26,412.14	0.00	0.00	26,412.14	0.00	0.00
<b>Totals</b>	1,962,779.85	1,684,901.27	80,214.30	192,162.14	5,502.14	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,962,779.85					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0133 Fort Benton Elem	Indirect/Direct	64,316.90 / 1,951,453.83	3.30%		
	LE 0134 Fort Benton H S	Indirect/Direct	80,214.30 / 1,684,901.27	4.76%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0133 Fort Benton Elem	0.0483	0.0491	0.0452	0.0453	3.30%
	0134 Fort Benton H S	0.0483	0.0491	0.0452	0.0453	4.76%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0133 Fort Benton Elem	0.0000	0.0000	0.0000	0.0000	
	0134 Fort Benton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0133 Fort Benton Elem	0.0483	0.0491	0.0452	0.0453	
	0134 Fort Benton H S	0.0483	0.0491	0.0452	0.0453	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0133 Fort Benton Elem	4.20%	
	0134 Fort Benton H S	4.47%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0307 Fort Benton Public Schls	<b>4.34%</b>	
<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**08 Chouteau 0310 Big Sandy Public Schools**

#### 0138 Big Sandy K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,310,846.53	1,310,846.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,602.36	40,602.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	837.69	837.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,889.80	118,889.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	144,846.77	144,846.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,469.16	0.00	45,469.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	295,944.15	295,944.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	370,889.44	268,139.44	0.00	102,750.00	0.00	0.00
31XX Food Services	96,640.56	96,640.56	0.00	0.00	0.00	0.00
33XX Community Services	1,215.68	1,215.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,966.30	41,966.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,551.45	65,551.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	410,830.34	0.00	0.00	410,830.34	0.00	0.00
<b>Totals</b>	2,944,530.23	2,385,480.73	45,469.16	513,580.34	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,944,530.23					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0138 Big Sandy K-12</b>	Indirect/Direct	45,469.16 / 2,385,480.73	1.91%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0138 Big Sandy K-12	0.0279	0.0263	0.0310	0.0292	1.91%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0138 Big Sandy K-12	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0138 Big Sandy K-12	0.0279	0.0263	0.0310	0.0292	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0138 Big Sandy K-12			2.54%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0310 Big Sandy Public Schools		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**2.24%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**08 Chouteau 0317 Highwood Public Schools**

#### 0146 Highwood K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	796,722.87	796,722.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,206.67	1,206.67	0.00	0.00	0.00	0.00
222X Educational Media Services	28,270.67	28,270.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,686.04	147,686.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,303.20	73,303.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,616.40	8,747.52	52,868.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	187,405.14	187,405.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	192,330.10	109,230.10	0.00	83,100.00	0.00	0.00
31XX Food Services	72,906.05	72,906.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,056.96	15,056.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,296.86	69,296.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	43,623.24	1,392.10	0.00	42,231.14	0.00	0.00
<b>Totals</b>	1,689,424.20	1,511,224.18	52,868.88	125,331.14	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,689,424.20					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0146 Highwood K-12</b>	Indirect/Direct	52,868.88 / 1,511,224.18		3.50%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0146 Highwood K-12	0.0256	0.0264	0.0259	0.0259	3.50%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0146 Highwood K-12	0.0256	0.0264	0.0259	0.0259	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0146 Highwood K-12	0.0256	0.0264	0.0259	0.0259	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0146 Highwood K-12			2.64%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0317 Highwood Public Schools		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**2.64%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

08 Chouteau 0324 Geraldine Public Schools

#### 0154 Geraldine K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	863,257.27	863,257.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,292.96	25,292.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,558.43	4,558.43	0.00	0.00	0.00	0.00
222X Educational Media Services	12,207.36	12,207.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	162,955.39	162,955.39	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	12,926.51	0.00	12,926.51	0.00	0.00	0.00
25XX Support Services - Business	131,029.02	19,387.47	111,641.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	242,926.16	213,339.42	0.00	29,586.74	0.00	0.00
27XX Student Transportation Services	102,238.41	102,238.41	0.00	0.00	0.00	0.00
31XX Food Services	48,439.04	48,439.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,692.64	18,692.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,510.61	59,510.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,133.42	0.00	0.00	29,133.42	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,062.33	0.00	0.00	0.00	3,062.33	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,546.78	0.00	0.00	1,546.78	0.00	0.00
<b>Totals</b>	1,717,776.33	1,529,879.00	124,568.06	60,266.94	3,062.33	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,717,776.33					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0154 Geraldine K-12</b>	Indirect/Direct	124,568.06 / 1,529,879.00	8.14%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0154 Geraldine K-12	0.0212	0.0214	0.0206	0.0207	8.14%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0154 Geraldine K-12	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0154 Geraldine K-12	0.0212	0.0214	0.0206	0.0207	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0154 Geraldine K-12			3.14%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0324 Geraldine Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.14%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**08 Chouteau 0329 Carter Elementary**

#### 0159 Carter Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	63,444.21	63,444.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	804.59	804.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,503.81	0.00	14,503.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,033.65	33,033.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,641.80	2,641.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,742.00	0.00	0.00	1,742.00	0.00	0.00
9999 Undistributed	70.51	70.51	0.00	0.00	0.00	0.00
<b>Totals</b>	116,240.57	99,994.76	14,503.81	1,742.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	116,240.57					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0159 Carter Elem</b>	Indirect/Direct	14,503.81 / 99,994.76	14.50%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0159 Carter Elem	0.0847	0.0890	0.0974	0.1007	14.50%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0159 Carter Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0159 Carter Elem	0.0847	0.0890	0.0974	0.1007	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0159 Carter Elem			9.82%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0329 Carter Elementary	<b>9.82%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

08 Chouteau 0331 Knees Elementary

#### 0161 Knees Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	101,745.25	101,745.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,521.38	5,521.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,078.78	0.00	27,078.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,181.16	17,181.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,500.00	0.00	0.00	12,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,853.14	0.00	0.00	2,853.14	0.00	0.00
<b>Totals</b>	166,879.71	124,447.79	27,078.78	15,353.14	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	166,879.71					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0161 Knees Elem</b>	Indirect/Direct	27,078.78 / 124,447.79	21.76%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0161 Knees Elem	0.0004	0.0160	0.0223	0.0074	21.76%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0161 Knees Elem	0.0000	0.0000	0.0223	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0161 Knees Elem	0.0004	0.0160	0.0223	0.0074	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0161 Knees Elem			5.01%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0331 Knees Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**5.01%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

08 Chouteau 0341 Benton Lake Elementary

#### 0171 Benton Lake Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	77,645.63	76,816.63	0.00	829.00	0.00	0.00
21XX Support Services - Students	1,279.83	1,279.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,195.12	0.00	12,195.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,703.04	21,703.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,649.00	5,649.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,000.00	0.00	0.00	27,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,174.82	0.00	0.00	1,174.82	0.00	0.00
<b>Totals</b>	146,647.44	105,448.50	12,195.12	29,003.82	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	146,647.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<b>2018 Calculated Rate</b>	<b>2018 Reclassified Rate*</b>	<b>Requested Reclassified Rate**</b>
	<b>LE 0171 Benton Lake Elem</b>	Indirect/Direct	12,195.12 / 105,448.50	11.57%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0171 Benton Lake Elem	0.0000	0.0235	0.0286	0.0099	11.57%

  

<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0171 Benton Lake Elem	0.0000	0.0000	0.0286	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0171 Benton Lake Elem	0.0000	0.0235	0.0286	0.0099	

  

<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>			<b>2018</b>	<b>LE Reclaasified Rate</b>
	0171 Benton Lake Elem			3.38%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<b>2018</b>	<b>SS Reclaasified Rate</b>
0341 Benton Lake Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.38%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.